**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:

Koji SAKUTA

Examiner: Amy A. Lewis

Serial No.: 10/781,710

Group Art Unit: 1614

Filed: February 20, 2004

Confirmation No. 4197

Title: DERMATIC COSMETIC MATERIAL

**SECOND REPLY AFTER FINAL REJECTION**

**Mail Stop AF**
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office action dated September 20, 2007, reconsideration of the rejections under 35 USC 103(a) is respectfully requested.

**Remarks/Arguments** begin on page 2 of this paper.